LIFE AT VIENNA.

HINTS TO AMERICAN TOURISTS.

THE TIME TO VISIT THE EXHIBITION-PRESENT AP-PEARANCE OF THE CITY-RIGH PRICES IN HOTELS AND LODGING-PLACES-LITTLE MISERIES OF LIFE.

IFROM A SPECIAL CORRESPONDENT OF THE TRIBUNE. VIENNA, May 4 .- " Don't come to Vienna before the middle of June" is the advice that has already been given to readers of The TRIBUNE who are coming to Europe this Summer. I will go further and say, don't come at all with any other view than to see the wonders of the great Exhibition. Don't come expecting to find the comforts that are to be found in other European tewns-pleasant rooms, wholesome, appetizing food at moderate prices, good and cheap amusements, and that quiet, easy-going way of life which broods cheerfulness of temper and screnity of soul, and is so agree-able to one fresh from the bustle of American eities. You will find nothing of the kind here. The city is noisy, dirty, and overcrowded. Prices in the good notels are much higher than in the dearest in America, and the second-class hotels are intolerable. Lodging-places are, as a rule, dirty and unwholesome consful imitation of the French with a mixture of German flavors that renders most dishes insupportable to an American palate. The streets are so crowded and so unclean that walking is wearisome and disagreeable, while in many of the narrow business thoroughfares it is positively dangerous. Then there is the magnetic nfluence of a great crowd of eager, excited people that irritates the nerves and fatigues the body more than hard labor, and keeps one in a constant state of feverish unrest. Add to all this the consciousness of being swindled in every payment which you make, and you will have a general idea of the disagreeable accompaniments of living here.

I will go a little into particulars. As to the hotels, they do not compare for cleanliness and prompt, intelligent service with those of France and Switzerland, and they afford none of the substantial comfort and homelike secinsion and quiet that are found in a good English There is always a smell of beer pervading the restaurant and "bier halle" on the ground floor, comunicating with an open court in the center of the and with people enting, drinking, and smoking. An in-describable odor of bad cigars, beer slops, and Austrian comes up from this pit and fills the rooms and halls. In a few of the new hotels, which strive to attract English and American travelers, this unpleasant feature is dispensed with, and the court is a clean, open space, as in French hotels. There is no pubare profusely furnished with a variety of curious, heavy. mahogany articles. There is never a carpet, and the floors are usually painted a dirty, reddish yellow. The walls are stained by some stencil-plate process, I imagine, that imitates paper-hangings very well. The beds are always single ones, and are uncomfortably narrow, and the blankets are so scant that a tall man must leave either his feet or his shoulders uncovered. Japanned iron is the common material for bedsteads. A bir threestory porcelain stove stands in one corner, and for 15 or 29 cents you can have a fire made in it with haif a dozen little sticks of beech wood-just enough to warm it through If you want to be economical, you can go out to a wood store and buy a big wooden bucketful-about two good armsful-for 48 kreutzers, or 24 cents.

The service is generally inefficient, although you are everwhelmed with polite bows and fine phrases by every one connected with the hotel, from proprietor to beotblack. There is always an official called the porter, who stays in a hole-in-the-wall at one side of the broad entrance-way. He wears a cap with a gorgeous gold lace band, and, although he does nothing for you, he expects a handsome fee as his right. So does the Zimmerkeliner, who brings your breakfast to your room, and who is summoned by one ring of the bell. So does the chambermaid, who comes (or does not come, as she likes) when you ring twice. So does the Lohndiener, who is expected to respond to three rings of the bell, and who blacks your boots and brushes your clothes. The charge for a room used to be from one to three from 4 to 20 guidens. Meals are ordered from a bill o fare almost as large as a newspaper. Many of the dishes have names that puzzle one who is well acquainted with the German language, for they are not German at all, but either a patous or words imported from Hungary, Bohemia, or Italy. Some of the most common articles of food have names entirely different from those in use in Western and Northern Germany. The bill of fare is, therefore, highly mysterious and unsatisfactory, and when you have ordered your dinner you never know exactly what the result will be. In a cek's experience, never eating twice at the same place, is never cooked so as to preserve its proper flavor, and regetables always come on swimming in grease. The bread and coffee, however, are good; so is the beer, and there is a light red wine called Vöslaner, which costs only appears to be no such thing as boarding-nothing answering to a French pension-no arrangement by which one can get his meals at a fixed price per week; and this peculiarity of Vienna life makes living wuch dearer than in Paris or most other Continental cities. To live as well as one can at a French pension for \$10 or \$40 a month would cost here at least \$100. For three guidens (\$1 20) it is not possible to get as good a dinner here as

at Paris for three francs. Hotel life, dear and disagreeable as it is, is preferable to living in lodgings, and for people who do not speak German it is the only way to live without great inc venience and annoyance. Comfortable rooms, free from the smell of garlie and beer, and fronting upon a stree easy to find. There are no separate houses in Vienna, except the great establishments of the pobles and the very rich merchants. A dwelling (wohnung) means two or three rooms and a kitchen; and of these dwellings there are usually from 20 to 50 in the same building. The entrance is through an arched portal with two great wooden doors, and the stairs go up from under the archole in giving their address add to the number of the house that of their room and of the stairway, which we must mount to find it. The entrance and balls are as public in the day time as the street, but at 10 at night the hausbesorger shuts the big doors, and levies a tax of 20 kreutzers on every one who comes in afterward. The house usually surround a court, where there is a pump and a sewer to receive dirty water. This court is soldom clean or free from had emells. The dwelling has a single door leading from the public hall, and this door often opens directly into a little dark Ritchen, through which one must pass to reach the other rooms. The kitchen does not communicate with the outer air, so that the smells of the cooklyn must go into the adjoining parlor, or into the ball, and newhere are kitchen smolls more execrable than in rarely be found in a day's search. I spent a whole day bunting for lodeings, lately, without finding what I went in search of; a pleasant room with a separate en trance. There were plenty of rooms to let. Almost every house entrance is hung with cards to delude the stranger into climbing three or four flights of stairs in of the house I found there was a real count who wanted to let a room. His card, with a scarlet coronet on it, was framed in brass, and served as a door-plate. A ring. This was the countess. The noble pair were liv ing in two little rooms and a kitchen. They were willing to lettone room for \$50 a month, but there was no way of reaching it except by going through the other of disturbing the nightly repose of the nobility in this way by making a count get out of bed to let me in whenever I should be out late, so I declined to take the room. People who live in two rooms want to let one of them for enough to support themselves all Summer, and intend to crowd into the other; or they try to let their whole quarters, expecting to find cheaper ones in one of the neighboring villages, or in some part of the city which, from its distance from the Exhibition, does not

The prices now asked for lodgings are considerably cheaper than they were a fortnight ago; but they are still unreasonably dear. The Viennese are beginning to realize that all the world is not coming to their World's Fair, and that those who come do not mean to take five months to see it and allow themselves to be floeced all that time. A tolerably well furnished room, with one or two beds, can now be hired at from \$40 to \$75 a month. Apartments consisting of two or three rooms and a liftchen, costs about twice as much. If there were any way to escape the smells of beer and garile sent forth from the premises of one's neighbors, to live in an apartment would be the chespest and pleasantest way of adourning in Vienna for a family or a party or friends next to living in one of the first-class hotels, where it costs about \$10 a day, gold, for a room that is no better and for meals that are not as good as our hotels at home furnish for \$6 or \$5. In apartments a family of three or sour persons could. I ;think, live as cheaply here as in

New-York, by hiring a cook and practicing the petty conomies of German life.

Nothing is cheap here, except, newspapers and beer,

and the price of beer has gene up a cent a glass since the Exhibition began—a serious matter to poor people whe drink a dozen glasses or so a day. The shopkeepers have all marked their goeds up, and their instruct to their elerks appear to be to add so per cent to the regular price, when a customer comes in who betrays the least English or American accent. There are many articles that are exported from here to New-York and soid there cheaper than an American can buy them here. Shopping is wearisome and vexatious. One seldom finds just what is wanted and is annoyed by the settled conviction that he is chested in every purchase he makes. The streets are filled with picturesquely costumed people, and the street architecture is often quaint and interesting; but the press is so great that sauntering is out of the question. You cannot stop to look at the plumed belinet of a guardsman, or the red fez and baggy trowsers of a Turk from the Lower Danube, or the procossion of Bohemian peasants going to pray at the sprine of Marsahilf, and singing as they march along, or at the sad face of a plaster Christ on the wall over the door of a cobbler's shop, or at the wonderful fretted spire of St. Stephens. You are jostled on by the crowd, and must keep moving or be run over. With the exception of the new Ring strasse, the Prater-strasse, and a few other streets, they are barely wide enough for the vehicles to pass. The sidewalks are paved with rough, flat stones, about eight inches square, badly laid, and highly provocative of corns and bunions. Then they are wall or crowded into the gutter by the current of pedestrians which you endeavor to stem. Besides, both sidewalks and carriage-ways are very dirty. In wet weather they are covered with a slimy mud, and in dry with a penetrating dust. Then there are the smells ach sickening smells and such a variety of them. Every street and alley appears to have its own peculiar stench lying in wait to insult your nostrils as you pass. I have described a few of the little miseries of life in Vienna before writing of its pleasant phases, because these annoyances encounter the visitor at the outset, and will perhaps be endured with more patience if they do not come as surprises. They will be found serious enough to change the plans of hundreds of Americans season. They will find it much cheaper and more agreeable to make their residence in Dresden, Munich, Stutt gart, or some one of the many charming little German capitals, and come to Vienna for a week or two only to see the Exhibition.

FEDERALISM IN SPAIN.

WEAKNESS OF THE GOVERNMENT-MOVEMENT FOR A PEDERAL REPUBLIC - PEDERALISM AGAINST

FROM THE SPECIAL CORRESPONDENT OF THE TRIBENE ! Madrid, April 26 .- Every one in Madrid and the provinces which I have lately visited is saying that the state of the country is shameful, and that nothing can remedy it but a military dictatorship after the "Prim style," or a foreign intervention. Military discipline has become so relaxed of late that I very much doubt if Prim himself could reestablish it so as e enable him to ride rough-shed over the turbulent nasses who are now well armed and not badly organ propped up by the bayonsts of the canaille, the reginents which have learned to flaunt the Phrygian cap is reference to the shako, the Carlists who, despite their efeats, are, if not increasing in numbers, still not de he low cafés and the tabernas, carry out the prorrammes of those demagogues that are always dreaming of the perfections of Ethiopia or the sweets of office As for foreign intervention, however much other countries may lament the sinte of Spain, their interests are not affected injuriously by the party squabbles of the ough to undertake the thankless and unprofitable task of regenerating with its blood a people who would unanimously resent any attempt to make them industrious. The politics of Spain have now reached a crisis totally different from the crises which, by their frequent recurrence and harmless character, used to render everything political ridiculous; and it being borne on the irresistible current of a democratic revolution. During the last six weeks Serrano, Topete and other celebrities of the Conservative parties, have done their best to turn to account the evident incapacity of a weak Government, by conspiring against it in a sense which had the good wishes, if not the support, of such men as Thiers; but, in the confidence with which they relied on the justice of their cause, they overlooke the current of revelution, especially in the provinces. would, as representatives of revolutionary elements of the worst type, become strong if it was attempted to replace mob-rule by legitimate authority, and this has turned out to be the case. The monarchiesi reactionists for such they were-have been completely defeated. The Permanency Committee, which represented the attempted to exercise this power, and the consequence was its total extinction, as well as that of the larger and nore important body which it represented, by a Governient supported by an insignificant number in the Cories, but by all Republicans of the reddest type. It just not be supposed, however, that the Ministers are the favorites of the people; they are too moderate in their views for that, their regime was preferable among the Rods to that which the Monarchists or Radicals

would have planted, and hence the energetic support ney mer with. The Government is now an absolute power, without prosition or rivalry, and has, to a certain extent, the estinies of the country in its hands; but instead of folwing up its blow of the 21d with others of greater im ortance, and satisfying those who are loudly clamoring or absolute reforms of all the monarchical abuses which ave bitherto disgraced the country, it rests on its arels, contented with issuing a bombastic proclamaon of thanks to the army and the volunteers of Liberty. What course can these destinies follow when everything is left to itself, and society is divided as it is at present Spain? On the one hand we see the householders and ther respectable citizens of Madrid and the large towns rembling for their lives. At the same time that, with he pale faces, they tell us foreigners that the "people" s too good in Spain to harm any one, they arm and or ganize themselves into self-preserving societies, because they are sure that la gorda-the grand crash-is approaching. They are hysterical in their fears; one me ment they give a ghastly smile, trying hard to look goodhumored at the half-naked ruffian who, at the point of the bayonet, carries a dirty Phryglan cap, and, revolver n hand, makes you uncover to the ugly effigy. Next moment they are rushing down the street screaming ranticully, because a gendarme backs his horse uncon sciously upon the pavement. On the other hand are the armed masses, the gentlemen of the Phrygian caps, who amid cries of "Visa la Republica Democratica Federal," and now and then a passionate ejaculation of death to the rich, have achieved the Government's victory. The army is taken from these masses, and has given proofs, even in Madrid, that it remembers its origin with tenderness and affection. It has also been seriously proposed, and the idea has been entertained in this worship-ful company, to raze to the ground the famous though unostentations monument of the Dos de Mayo. Darwin may have been wrong, and I trust in my pride of our an cestors that he was wrong, in his theory of the origin of man; but I am far from being reassured on this score when I see how strongly is developed the imitative quality in the advanced Spanish Republican.

The general elections are not far off, but I doubt if the Government will be able to tide over the short period that intervenes between now and then without meeting with another entastrophe. The Federal Republicans are demanding greater activity on the part of the Ministers in reforming everything before the elections, so that the Constituent Cortes may only have to approve the seasures which the Federalists wish to take of themselves, forgetting that this course is very unconstitu tional and opposed to all idea of freedom, inasmuch as they impose their will on the country, nolens volens. The first thing demanded is the proclamation of the Federal form of Republic, and, as there are some Ministers who refuse to do this, a ministerial crisis is imminent, and consequently another day of excitement and shutting up of shops and cafes-in fact, another holiday. If some of the Ministers go, it is not easy to see how they will be replaced, unless some gentleman assumes the power of granting portfolios, and then the incoming Ministers must piedge themselves to the Federal form of Republic. Will Germany, France, and England acknowledge such a republic, established thus legally? An armed demonstration is spoken of, but Castelar appears to have had sufficient influence with the would-be demonstrators to induce them to postpone the meeting. How long it will be postponed it is impossible to say, but every time I hears little more noise in the street than there was a minute before I rush to the window, fully expecting to see the Phrygian caps moving to the Palacio de la Go bernacion to carcy Pi v Margall to the balcony, and re-

volver in hand make him declare the F deral Republic

an accomplished fact. I am not exaggerating the prob-

abilities, for they have already settled on Confreras as the future President of the Executive Power, and Este vanéz of the Gobernacion, while Castelar is destined for Paris as Embassador. Fortunately some of the volun teers are in favor of the Government, and it is possible that more would join these if only to be on the side of authority, which is certainly the safer in these days. As yet we have not had here the horrors of the French Rev-

jet we have not and here the horrors of the reason justion of 1723 or of the Commune, and this is easily secounted for when we remember the difference in the characters of the rews civil tions. In France those who attacked the Government were enemies, entitled by intense harder ambling for the crumbs. When one cock has got to the summit of the chunchill, another tries to drive him off, and, it successful, he crows there without troubling himself to descend into the mire to destrey his opponent until a third, atronger than himself, comes and sends him to conspire down below with the rest, and so on.

The present Government may be sald to be one of the most hones that Span here all elements of the most hones that Span here all elements and the men who most hones that Span here all elements are all the new when the catalouin through ambition, and in the hope of organizing there the elements for a successful revolution. In this he scrupled not to sacrifice the interests of his country to his own. He is now in Madrid, and aims at deposing the Government and becoming the hero of the dunghill. If he had real patriosian he would support and aid the Ministers, and it this would hold out to him the threat of some punishment, such as exile, if he failed in doing all he promises. The forore which now exists for a demonstration in favor of a Federal Republic is organized by such men, who talk of modifying the Ministry and mean that they want a sile of the good things of office as well as others. While all this is going on in Madrid, the Carlists are widening the sphere of their operations. They have appeared acade the principal agents of the Carlist insurrection, who have assured me that if they only had arms, the whole of the Basque provinces of the Carlist insurrection, who have assured me that if they only had arms, the whole of the Basque provinces of the Carlist accounts of the shall and Basque in the cycle of the Spanish and Basque in the cycle of the Spanish and Basque in the of the hards of the Carlist accounts of t

DEATH OF MINISTER ORR.

CAUSE OF HIS ILLNESS AND DEATH-THE FUNERAL CEREMONIES-OUR DIPLOMATIC SERVICE.

FROM AN OCCASIONAL CORRESPONDENT OF THE TRIBUNE. St. Petersburg, May 8 .- The diplomatic career of Gov. Orr came to a painful end before it was fairly begun. It is not quite two months since he arrived in St. Petersburg and presented his credentials to the Emperor. He was suffering at the time from a severe cold contracted during the Atlantic passage, and about a week after his formal installation in his new office he was forced to take to his bed. From that day he did not leave his apariments. The cold settled on his lungs, and afterwards passed to his liver, so that his blood became seriously affected. No serious result was enprehended, however, and on Friday, four days before improving; but on Monday last there was a change, and be died quite suddenly at two o'clock.

The funeral services were celebrated to-day at the chapel of the English-American Society. There was no liscourse, and the pastor simply read the impressive ritual of the Church of England, and closed with a short prayer. The gloomy little chapel was by no means full; there were some dozen ladies, English and American, half a dozen American gentlemen in black, and thirty or forly diplomats in their brillian yet somber court costumes. The Austrian Embassador was there, the Ministers of Brazil, Italy, Greece, and attachés of the other Legations as well as of the Foreign Office. Mr. J. L. Orr, jr., the solitary family mourner, stood side by side with Gen. Pomutz, the Consulwho were the familiar uniform of a brigadier general of the American Army. The scene was indecribably sad. After the rector had finished the service the diplomatists walked around the coffin, and dropped each upon it a little sand; the civillans present did the same, and as the mellow Russian sun broke through the stained windows of the humble the cortege took up its march and passed mournfully away. A friend and myself walked out to the Grande Morskaia, along the sides of which we found great numbers of people congregated. The German Emperor was about to pass on his way to the station and thence homeward. We waited with the others. First came a carriage with some Russian officers. Next a plain, open conveyance, in which sat, alone and defiant, a large man with a heavy mustache; it was Bismarck. A similar conveyance, which followed, carried the two Emperors, and as they appeared, the cheers, which had been osten tatiously suppressed as Bismarck passed, broke forth triumphantly. Other officers, German and Russian, fol lowed, and soon the whole party were whirled out of sight. The contrast with the ceremony from which I had just come was striking.

The few Americans in St. Petersburg-there are not above half a dozen families-were very attentive to the unfortunate Minister, and since his death have taken entire charge of the funeral arrangements. The English friends of the Legation have also been very kind; and the sad circumstances surrounding the case have awakened a general sympathy in the Diplomatic Corps. Gov. Orr's death leaves the affairs of the Legation in a singular condition. Mr. Schuyler, the first secretary, is at Tashkend, following up the Khivan expedition, with a view, it is said, of writing a book on the subject. There was some surprise expressed that he should leave his post so soon after Gov. Orr's arrival; but it is easy to appreciate, even if one does not wholly approve, the reasons which may have influenced him. Mr. Schuyler is a young man, who, by reason of his culcium, his capacity, and his experience, had a reason to expect promotion from the best Civil Service on the planet. Instead of resping the reward of his long service, however, he has been compelled to play second part, on a beggarly saiary, to one politician after another, who has been sent over here to figure at the head of the Lexation and draw the Minister's pay. Gov. Orr was an honest and worthy man, but he been very kind; and the sad circumstances surloy. Orr was an honest and worthy man, but it was quite without diplomatic experience; he specke no auguage but English, and he was a perfect stranger to Russia. I do not say that these facts had anything to do with Mr. Schuyler's departure on congé; but it is easy to see that, after such disappointments, a convic-tion should selze him that other fields of labor held out

casy to see that, after such disappointments, a conviction should seize him that other fields of labor held out better inducements to an active and capable young man that the diplomatic service of his country.

There are few courts for which our representatives ought to be selected with greater care than that of 8c. Petersburg. The peculiar nature of our relations with Russla would alone make this necessary, but the character of the people—punctifious, proud, versatile—is an additional reason. As very few foreigners icarn the Russlan fanguage, and as English is not commonly spoken here, it is very essential that an envoy understand French, and, if possible, German. Set over against these almost necessary acquirements the list of our Ministers for a dozen years, not one of whom, I think, spoke French, not one of whom was not sent here without the slightest experience in diplomacy. Mr. Curtin was a success, but he was a success in spite of what, in any other country, would have been regarded as defects. It is protound folly to send to any capital in Europe a minister who is ignorant of French. In the distant future, when Gen. Grant, with the assistance of the Great Maker, will have abolished all languages but Eaglish, the politicum may make the best diplomatist; out at present it is well to recognize the fact that European Eminassadars speak the tongue of Racine oftener finant mat of Soukespears, and that, as a rule, American envoys who more to cope with them must meet them

NEW-ORLEANS WHISKY.

ANNUAL FRAUD OF HALF A MILLION DOL-LARS.

INVARIABLE FAILURE OF OFFICIAL INVESTIGATIONS-HONEST AND PROFITABLE MANUFACTURE IMPOS-SIBLE IN NEW-ORLEANS-THIRTY-SEVEN THOU-SAND BARRELS FRAUDULENTLY SOLD EVERY YEAR. To the Editor of The Tribune.

SIR: An official investigation of the operations of distillers of whisky at New-Orleans has recently been made by order of the Internal Revenue Depart ment. The result is a clean report in favor of the distillers. This is in accordance with established usage. The Department has never been able to discover any fraud at New-Orleans. It is nevertheless true that frauds in the distillation and sale of whisky at that place and at St. Louis exist, that they are extensive and successful, that they have been practiced for more than two years, that they are in full operation at this time, and that their existence and continuance are chargeable directly and conclusively to the inefficiency or conniv. ance of officials of the Internal Revenue Department. With full consciousness of the weight of these allegations, the facts on which they are based are submitted to the public. The conditions indispensable to the legitimate and profitable distillation of spirits at New-Orleans do not and never did exist. The profits are and always have been fraudulent. To make this clearly appear it is necessary to set forth some facts in regard to the process of distillation. Corn meal, coarsely ground, is the prin cipal material. This is scalded at a temperature to develop fully the starch or saccharine matter. A due proportion of the meal of small grain and malt having been added, the mass is violently stirred until cooled to the temperature desired, when yeast is introduced. Then all is run off quickly into fermenting tubs, which are the large vats situated near every still-house. In these tubs the mixture of meals undergoes a vinous fermentation, whereby the saccharine is changed into ethyl or alcohol. The time allowed for this transformation is fixed by regulation at 48 hours. When the saccharine is this converted, the beer, as the liquid is then called, goes to the still, whose only province is to separate the ethyl mechanically by the agency of heat, evaporating it at a lower tempera ture than water. The ethyl thus evaporated is condensed in the worm, which passes through cold water, and delivers the product in the form of whisky, or it technical phrase, "high wines." The residue is slop, and goes to waste, or is fed to stock. To make this process fairly successful, several conditions are requisite. First, the distillery must be situated within the corn-producing region, which extends from parallel 35 to parallel 40 north latitude, and is also the great producing section for smaller grain. The difference between the cost of transporting grain in bulk, and its distilled product is of itself a sufficient margin for profit to the distillers; second, the process must be conducted in a cool climate, suited to produce the greatest yield of spirits from a given quantity of grain, and that is bounded by the lim its of the corn-growing region. Third, cooperage and fuel, very considerable items, must be plenty and cheap; and fourth, skilled or at least intelligent labor at low rates must be employed.

DISTILLING UNPROFITABLE AT NEW-ORLEANS WITHOUT

None of these conditions exist at New-Orleans. Every bushel of grain used there for distilling is transported from the North. When corn is quoted at St. Louis at 393 and 42 cents, and at Chicago at 393 and 404, the price current at New-Orleans is 55 and 57 cents per bushel. As to the yield, the capacity standard for the Northern distilleries, fixed by the officials in accordance with law varies. It is not less than three gallons of spirits for each bushel of mash, and in some instances it is four For New-Orleans the standard is from two and a helf to three gallons. If the distiller's return be less than 50 per cent of the standard, he is assessed for the deficie that is to say, the Northern distiller is required/by the highest standard, to account for three and two-tenths gailons, and the New-Orleans distiller for two and sixtenths galions of whisky for each bushel of mash. is the minimum; but the distiller must report the true yield and pay full tax on every gallon of spirits actually produced. Cooperage for the Northern distilleries is home production, but for New-Orleans it is manufac tured at the North, and the distiller pays, in addition to the cost to the Northern distiller, the cost of transporta-tion for a distance of from 803 to 1,200 miles. So with fuel. Every bushel of coal used in the distilleries at New-Oricans is shipped from the North; and lastly, the labor, if it be skilled, or even intelligent, is done by oper atives from the North at high wages. Thus every cor dition of climate and of manufacture is against the distillation of spirits at New-Orleans. To make this more specific the following statement, prepared at New-Orleans in March, 1873, and showing the cost of a mash of 100 bushels, is given. The prices of material and of whisky are quoted at market rates:

75 bushels corn at 70c. per bushel. \$52 50
23 bushels rye at 80c. per bushel. 18 60
2 bushels mait at \$1 12\frac{1}{2} per bushel. 2 25 Total \$73 35
Tax on 300 gailons whisky, product at highest estimate of each capacity 210 00

Add to the cost, the price of cooperage, fuck and labor, make the proper allowance for interest on capital in vested, and for wear and tear of machinery, and the proposition that it is impossible to conduct the business of distilling whisky at New-Orleans, pay the tax and sell at the prices which rule the market, is demonstrated. When the yield is 80 per cent of three gallons, or of two and a haif gallons, and that is ordinarily the case, the loss is, of course, much greater.

But there is another fact which clinches the proposition. Prior to the first tax law the business of distilling whisky was not known at New-Orleans. It was imposable to make it pay when there wasno tax, and therefore no opportunity for fraudulent profits. The only distilleries were a few, of small capacity, where rum was distilled from the sediment of molasses known as "cistern bottoms." Now there are four distilleries of whisky in full operation. One in the French part of the city below Canal-st. uses 900 bushels of mash, and turns out 65 barrels of highwines per day. One between Poydras and Erato-sts., capacity about 50 barrels per day. One in the lower part of the city, daily capacity from 10 to 12 barrels, and one opposite Carrollton, several miles above the city, mashes 1,500 bushels and produces 4,500 gallons of highwines per day-equal to 100 barrels. In addition and in proof that the business is profitable, and that there is some assurance that it will continue is the fact that a large distillery and rectifying establishment is now being built. No one at all conversant with the trade and the conditions of manufacture, can doubt that, if the whisky tax were repealed to-day, every one of these establishments would closed to-morrow. But the fact is that the men engaged in this business have been and are engaged in this business have been and are rapidly accumulating fortunes. Since 1811, the actual falling off in shipments of whisky from the North to New-Orleans is not less than 50,000 barrels per annual. In the month of March, 1873, there were sent to New-Orleans by our shippers in the North, 5,500 new whisky barrels for distillers use. And although it is capable of demonstration that highwhees can be distilled in Southern Ohio or Indiana for at least 12 cents per gallon less than at New-Orleans, the distillers of that city are, by some means able to put their whisky on the market of prices below the cost of Northern whisky, and grow rich at it. Can any one doubt that every dollar of their profits is stolen from the revenues of the Government it More than that, the New-Orleans distillers are able to transport all their material and fuel and labor from the North and distil whisky and alcohol, and ship it to New-York city and sell it at a profit, in competition with Northern distillers; and this, too, although the profit of the Northern distillers; and this, too, although the profit of the Northern distiller is reduced to the lowest possible margin.

margin. THE INVESTIGATIONS PARCICAL. Such are the general facts upon which the allegation

of fraud in the manufacture and sale of whisky in New-Orleans rost. They are well known to the Commissioner of Internal Revenue. His attention has been repeatedly directed to them. He knows that the distillation of directed to them. He knows that the distributed of whisky at New-Orleans dates from the first tax law. He knows that the sales in that market have been at less than legitimate cost, not occasionally but continually, and in quantities, sufficient to rule prices. He knows that the New-Orleans distillers upon such sales have realized enormous profits, and that this cannot be without defrauding the revenue. He knows that the secret counsels of his department have been conveyed to these men, and that the knowledge so gained has been a safeguard to them. He knows, too, that for more than two years this state of things has existed, and that complaints and even official reports have not availed to prompt any efficient measures of relief. We know that he knows all this, and yet the frauds continue, and the parties engaged in them boast, of protection from Washington City. How well founded is the boast may be judged by the fact that the movements of the Internal Revenue Department, at Washington, to "investigate"—and an "investigation" is always the first movement—are known at New-Orleans by the persons interested days before action is taken. Inasmuch as 24 hours is ample time in which to put any distillery in the country in such condition that no detective, however swiffed, can discover any trace of fraud, it is not surprising that the "investigations," if such they can be called, have been failures. Generally, when she bepartment, spurred by complaints of Northern and especially Western manufacturers and dealers, seconded by the press, has made a show of investigating, the first move has been to pounce upon those who have officaded by compitations, and to subject them to all the annoyance which rigid official surveillance and exact technical requirements can insiect. Then, time faving chapes to can be able to New-Orleans distillers to set their establishwhisky at New-Orleans dates from the first tax law. He requirements can inslict. Then, time having chapsed to enable the New-Orieans distillers to set their establish-ments in order, a digalified and stately approach is made upon them, courtesies and compliments are

exchanged, and the Commissioner, comforted by an official report that the allegations of fraud are suffounded in fact, settles himself in his easy cash; and fasters himself that the public will be duped into believing that he has done his duly. The last investigation was a greater farce than any that preseded. It was conducted by one Sewell, who was heralded as among the bear revenue officers in the service. Prior to his departure from Washioston, the fact that he had been ordered to New-Orleans was published in the newspapers. He was two weeks en route, stopping at Chreinatt and anxiously inquiring for "facts," at the same time prophetically expressing the opinion that every thing would be found all right at New Orleans. When he finally reached that city, every distiller was as innocent as a lamb, and every vestigs of trand had disappeared. The distilleries had been reduced to their lowest working capacity, and we may fairly assume that during his brief sojourn no frauts were brought to his hotice. He reported that he could not discover any valid grounds for the complaints made, that the total product was about 20 barrels a day, and that the distillers were surfering grievously by reason of immense quantities of whisky with which St. Louis dealers were supplying Texas and the regions rained about at ruinous rates. Why, then, did it he cound intensificate St. Louis! There is no sort of doubt that frauds as extensive as those at New-Orleans are practiced there. Why did it Mr. Inspector-General Sewell oring them to light! He was astisfied with his observations at New-Orleans, despite the fact that right under his nose a large new distillers was despited with insobservations at New-Orleans, despite the fact that right under his nose a large new distillers was despited with insobservations at New-Orleans, despite the fact that right under his nose a large new distillers was despited with insobservations at New-Orleans are well and the support of 50 harrels a day compare

ANNUAL FRAUD OF 37,000 BARRELS. But how does his report of 90 barrels a day cor with New Orleans's account of herself! I admit that it tallies with the tax returns-why should n't it ? But turn to The Daily Picayane of Jan. 26, 1873, and I find that in 1869-70, the recoupts of Western whisky in that market were 113,264 barrels. In 1870-71, 83,564 barrels, a failing off of nearly 30,000 barrels. The year following, the supply from the West decreased to 64,031 barrels. Then follow those significant statements:

"This shows a falling off of nearly 20,000 barrels in two years, worth about \$2,000,000. This season the receipts untrace 20,061 barrels, compared with 27,945 barrels same time but year.

"This carralment of Western waisky in this direction is by no means due to a reduction of the trade in this article. On the contrary, the sales in this market are probably larger than as any time since the war. The deliciency is supplied by our local distilleties, of which there are now three in operation.

"These manufacturing establishments have grown to very large proportions, and not only compete with the distilleties of the West, but settedly underseed them; thus demonstrating the advantages of New-Orleans as a manufacturing point."

Now the distilling season at New-Orleans is limited to eight months of each year. From the 1st of June to the turn to The Daily Picayune of Jan. 26, 1873, and I find

eight months of each year. From the 1st of June to the ist of October the heat closes every distillery. The tax law closes them every Sunday during the working season. There are then eight working months of twentyson. There are then eight working months of ween six days each. The tax returns average not more to 90 barrels, ber day; that gives, for eight months, 12, barrels. The statement above from The Picayans sho for the present year a falling off in receipled of Weste whisky of 55,920 barrels, as compared with 1809-70, a the complete returns for the year will make the 4 fedency still greater. The amount sold in the mark there is greater, by the same authority, than in 1829-All the whisky brought to New-Orleans is from twest. Hence, take from 55,521 barrels the 13,720 barreported at New-Orleans for taxation, and we has 7,801 barrels of whisky fraudiently manufactured a put upon the market this year by the New Orleans of thiers. This is rather under thus above the true questions. This is rather under thus above the true questions per guilon, which the Government should by received on this whisky, amounts to \$1,190,731 50. To sum represents, upon the most favorable showing the Interval Received by New Orleans of the partel, the tax at

shameful condition of affairs the Commis-

demand shall be prompt and decisive.

Washington, D. C., May 28, 1813. NEW-ORLEANS.

GENERAL NOTES.

A Monticello (Iowa) jury has recently renered a written verdict, the most beautiful specimen of honographic spelling yet zoon. It was, "Kno cos of

whose newspaper announcement is as follows: "Anna rikol, sick nurse, watches dead bodies, repairs straw sirs, applies leeches, and makes pastries, descris-i delicais."

That eccentric artist, the late J. W. M. Turner, always persistently refused to have his portrait taken; but many surreptitions sketches were made of him, and among them one by the elder Linnel, which has now been engraved and published.

The Howard Athenaum in Boston has a poor-hox." Whenever any of the performers are fined for infringement of the rules of the theater, the money exacted is put into this box, the contents of which are at the acrylee of any person who shows that they can be advantageously used.

The reader will remember the ostler spoken upon a stable door. A Tennessee man has published and declared his testimentary intentions upon a paper collar, which passed probate well enough, though it was found a little unhandy for filling.

An odd accident happened to a London artist this season. Mr. Orchardson, at the last moment previous to the exhibition of the Boyal Academy, was rubbing his picture, and near him stood a lamp containing paralline. His cloth caught the flames, and blazing up, burned out a boat which lay in the foreground of the picture.

The eighteenth annual Convention of the New-York State Sunday-school Teachers' Association will be held in Binghamton, June 3, 4, and 5. Country and town associations and schools throughout the State are requested to send delegates. Nearly all the princi-pal railroad and steamboar lines in the State have prom-

A juvenile marriage has just taken place in Galweston, Texas, which reminds one of the runaway indidren in Mr. Dickens's pretty story. The Texas bride as only 12 years old and the bridegroom but 14. What curious and embarrassing is that the busband must b to school one year and the wife three, under the Com-disory Education law of Texas. It is rather suspicious when a lady in Boston

gends a letter written on black-bordered paper, inclosed in a mournidg envelope, to a newspaper, asking the mes of the old Board of Health. It suggests actions law, especially as the aforesaid old Ecord is said not have been the most efficient one in the world, and the sent ravages of the small-pox in Boston are partly as-

The British husband (to speak within bounds) sometimes a brute. At Bijston, Eng., the other day. oman told the stipendlary magistrate that she had oman told the superbases and had been beaten by he n married 40 years, and had been beaten by he and separate and every day since—14,600 distinct and Separate

Lovers of good cating in Paris have a fresh blessing in the shape of a new kind of game. This is the marged, the little creature carried about Europe by the Picdmontese showmen. It is stated that the marmot has long been eaten in Italy. The ment is said to have the flavor of wild boar, rather strong, and demanding a highly spiced sauce.

The new Italy doesn't like pilgrims and pilgrimages to Assisi, Del Monte, and other sacred surines, and the mob, we are told, beats any ill-starved creature who may be caught upon his journey in scoilor shells and a big hat. One wayfarer was recently scourged circlity at Foligno, and another at Rome. The sooner interality which is thus intolerant fluds out its inconsistency and reforms its ways altogether, the better for the cause of real regeneration.

A new way of raising the wind. A Detroit woman called upon a family in that city the other day, and introducing herself began a conversation. Suddenly she was taken dreadfully ill. She said that she had no

A very learned family this is in Des Moines. fowa. The father is a ciergymau, and can do all the spiritual duty of the house; the mother is a physician and so the domestic circle can be physicked for nothing the daughter is studying law, and will be able to make her own writs for breach of promise—a most daugerous maden to tride with! All these people are said to be of the quiet sort, industriously working in their several yocations and never making any fuss about anything.

A family residing in Detroit the other day determined to replace a marble mantel grate and hearth which had been put into the house when it was built in 1848. On taking up the hearth-stone it was found to have been once designed to mark the grave of Sarah ----. lass. On taking up, the bearth-stone it was found to have been once designed to hars the grave of Sarah—who died in 1817. Now the mistress of the house remembers that she has had very mysterious feelings while sitting with her feet upon that hearth-stone, and is at no loss to account for them.

Mr. Nathan Hosier of Davies County, Ind., had been incky or prudent enough to accumulate \$700. Nathan doubted the solvency of banks and the strength of vanits. So he put his surplus revenue into a parlor stove for safekeeping. But Mrs. Hoster had occasion to take up a carpet in that room, and, it before chilly, she kindled a fire in that stove. What last heard from Mr. Nathan if sicr was attaining by the fonce, raving in the Mildest and swearing in the mest improper manner, and daring his bear wife to cone out!

ALBERT D. RICHARDSON. IMPRESSIVE CEREMONIES AT HIS GRAVE. DEDICATION OF THE MONUMENT OF MR. RICHARDSON -AUDREST BY JUNIUS HENRI BROWNE.
FROM AN OCCASIONAL CORRESPONDENT OF THE TRIBUNE.

FRANKLIN, Norfolk County, Mass., May 30 .-In the cemetery, about two and a nair mites from this village, are bursed the remains of Albert D. Richardson, the well-known journalist and author, and the muchand after the war. This has been the home of his anaged inother still resides. In the village concerny this morning assembled his nearest surviving relatives. many of his friends, and a concourse of those who knowing him by reputation, and honories his memory. ment- a simple shaft of Portland fressione, four feet at base and about 16 feet high, on which are engraved his same and monogram, with the date of his birth, Oct. 6, 333, and the date of his death, Dec. 2, 1822. Below is the inscription:

"Thousands give thee thanks who never sow the face; the, then, farewell, and beert and true."

The services were opened with prayer, and after a few emarks by the officiating elergyman, Junius Heari Browne, who had been invited, as one of the nearest friends of the decemsed, to deliver an address on the occasion, spoke substantially as follows: It is a sad but serone satisfaction to come to the

grave of him I knew from boyhood, and speak my word

of appreciation of him I so early learned to honor and to love. Albert Richardson had so many friends that I am proud and happy to have been invited by the nearest of his kin to pay a tribute to the darling dead. Standing by his tomb, I feel perhaps more deeply than ever, how true a friend he was-how patient, how steadfast, how generous. Not only a friend to his friends, but a friend to the friendless; always ready to succor the distressed, to lift up the fallen, to make lighter the burdens of the heavy-lacen. He was a man not to be forgotten. He was an animating presence, a spiritual radiance which the gloom of the grave cannot shut away nor extinguish. All the miements of immortality were in him-Hope, Faith, Aspiration, Sympathy, Perseverance, Love. I am told hat he is buried here. Something that was his may be, but nothing of what he is. A soul like his must ever be returning to the things he loved in all the boautiful visstations of Nature-in the emusic of the brooks, in the whisper of the breeze, in the blue of the heavens, in the giory of the sunshine. No one who ever knew him intimately can make him dead. Intimacy with him was a refutation of the dectrine of annihilation. He believes so implicitly himself in the eternity of the Good and True and Beautiful that even the skeptical caught the infection of his faith, and believed it likewise. No man in all my acquaintance was—I might say is—so eminently vital as fie, so abounding in energy, so bristling with enterprises. He mortgaged the whole future over and again; he needed Eternity for the execution of the plans he had formed in Time. A force so active, a sympathy so quick, an affection so permeating must be unlimited in fruition. He was the prophet of his own destiny; he foresaw the ultimate calization of his bloads. These kept him stainless and made him strong. He felt the responsibility of his humanity, and his responsibility expressed itself in the conviction that he was bound to every human creature as to a brother; that it was his duty, as it was his inclination, to lend a helping hand wherever help was seeded, and to explain with charity the ways that differed from his own. The poorest and the humblest, the weakest and the most unfortunate, had the surest passport to his favor. He was loyalty itself. He never shrank from a cause he had espoused; he never swerved from his fealty to a friend. He was gentle among the gentlest, and brave among the bravest. His example was a benefit; yielding hope to the despondent, strength to the feeble, courage to the timid. It was reflected from one to another; it passed from those who had witnessed it in countless influences too subtle to be estimated. Truly may it be said, "Thousands mourn him who never saw his face. It is exceedingly fitting on this Decoration Day that

the monument which marks the askes remaining after the fire of his exhalation should be dedicated by bereaved hearts and loving hands. It is exceedingly fitting, also, that the soldiers of the Republic, the repre-sentatives of the Grand Army, should lay their chaplets f gratifude, their wreaths of memory, upon his grave. There is a female Caleb Quotem in Vienna | Though not a soldier in name, he was a soldier in spirit -none more patriotic, none more resolute, none more ourageous. The sole reason that he did not take up a musket in defense of the Union was because he believed he could be of more service to the cause with his pen. He has often said: "The war correspondent is as much part and need of the army as the general, the colonel, the captain, or even the enlisted man, whom I venerate bove all; who, in holding no rank, ranks the highest. The duty of the correspondent is to be the medium between the army and the people; to keep those at home advised of what is occurring in the field; to tell the. truth without fear or favor; to encourage and honor the soldier, and to sustain and strengthen them who have given him out of holy places of their heart, to do

battle for his country sense, he was the first in the field. In the service of THE Thinung and the North he went through the South months before Samter was fired on; when a Thibune man known as such would have been hanged at the neares tree or lamp-post by an unreasoning and infuriated me He interally took his life in his hand, went through eve State that had risen in rebellion, and although constantly beset with danger, walking with death, as one migut say, he preserved perfect coolness and intrepidity; to these, indeed, he owed his many narrow escapes, and returned to New-York in less than a fortnight after the nation had rushed to arms to avenge the insult to the flag. He lained the army at once as a correspondent, went wherever martial scenes were most stirring, en dured hardship and privation, exposed his life, suffered for the cause in body and in mind, was exptured at the end of two years on an expedition regarded as a forlorn hope, spent two years more in most barbarous and recolling imprisonment, made his escape in midwinter, norched 400 miles at night through the enemy 's country, and was rewarded at last for his obstinate perseverance and unfinching heroism by beholding again the banner of the tree. Surely this is not the career of a carpet knight; this is no dailying, under the badge of war, on

the confines of peace.

While in the field and in prison Albert Richardson never for a moment failed in the conscientious discharge of the duty he had assumed. He never, even in the darkest hour, lost faith in the suppression of the Rebellion. "We are right; we are bound to win," he used to say exultantly. " Freedom against Slavery, Manbood against Caste, may be a long contest; but it can end only in one way." His letters from the army were atways full of hope; the blast of the bugle was in them; the cheerful determination to bend everything to vic-tory. When officers and soldiers were despondent, his buoyancy animated them with expectation. When many in the North feered for the result, his brave words of confidence to THE TRIBUNE scattered apprehension In all the variations of his sole, his one high and everrecurring note sounded success. The soldier's friend be true hero who fought for the laurels that fell on loftier heads. He had words of encouragement for those who faltered, of comfort for the sick and wounded, of consolation for the dying. I have known him to give up his horse to soldiers who were foot-sore and tolling along the dusty march. He was a frequent visitor to the hospitals; was constantly writing letters for the poor patients to relatives and friends at home; receiving last requests from those who had but little time to stay. At Salisbury, ambt all the horrors of its prison life, and though seriously ill hunself, he devoted his entire time to the starying and freezing captives, looked after and nursed them with the devotion and tenderness of a woman. And when he was auxious to escape and saw his opportunity. he delayed his promised freedom until he had completed a list of 2,000 prisoners who had died there in two months, that he might bring it North for publication. He concealed the list upon his person, guarded it reli-

He conceaned the his appears person, garacted it religiously, printed it in The Tribune on reaching the North, and it is to this day the sole record of the fate of the martyrs of Sailsbury. Do not the survivers of the was honor themselves by honoring him two he not a soldier in fact! Did he not do, and dare, and suffer like the best and braves of the Boys in Blue!

No man who passed through the great struggle, who stood by the nation in the crisis of its fate, can ever feel other than a fraternal feedbar, the deepest of sympathy, and the sincerest of admiration, for the soldiers of the Republic, to whom we owe its integrity and salvation. He in whose memory we are assembled to honor was a stering man, a genuine patriot, a lover of his tace. The monument above his grave is a symbol of the more enduring nonnument his noble life has created in the hearts of the thousands who had learned to love him; who bear his beloved name on every page of the illuminated missal of their recollection. We need not meurin for him; he is not dead. The vail which hides him from as must be transparent to him. As he escaped from the bondage of this life to enter upon a broader and freer life. With the dust in his tomb the natural tears that would not be stayed have mingled, starting into perennial beauty and fragrance the bloom of his perfected spirit.

This afternoon the Grand Army visited the cemetery.

glously, printed it in THE TRIBUNE on reaching the

spirit.
This afternoon the Grand Army visited the cemetery.
This afternoon the Grand Army visited the cemetery. and decorated with flowers the graves of Albert D. Rich ardson and the soldiers buried there. Brief and feeling speeches were made, and the services were interesting in character and touching in simplicity.